IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.13 OF 2001

The Commissioner of Income Tax ..Applicant
Vs.
M/s.Associated Bombay Cinema Pvt.Ltd. ..Respondent

Mr.Ashok Kotangale for the Applicant.
None for the Respondent.

CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.
DATE : 4TH JUNE, 2007

P.C.

1. Heard the learned Counsel for the Applicant.

Perused the order dated 4th August,2000 passed by the Income Tax Appellate Tribunal, Bombay, wherein the Tribunal has observed as under:-

> "Further in para 10, the Tribunal, on the basis of the above facts, has recorded the factual finding that there was interlacing, interconnection and interaction between the two businesses. In arriving at the aforesaid findings, the Tribunal has applied the well settled tests laid down by the Supreme Court in the case of standard Refinery and Distillery Ltd. (79 ITR 589) and Prithvi Insurance Co.Ltd. (65 ITR 632). Thus to the findings of fact based on the evidence and material brought on record, the tests propounded by the Supreme Court have been applied. Thus, apart from being findings of fact, the questions have also been settled by the tests laid down by the Supreme Court and have therefore become academic. We therefore decline to refer the proposal."

2. In view of the above, it involves only findings of fact. There is no substantial question of law involved in the above Application. The same stands dismissed.

(V.C.DAGA,J.) **(DR.S.RADHAKRISHNAN,J.)**